

SECOND REGULAR SESSION

HOUSE BILL NO. 1316

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DEEKEN.

3545L.01I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 137.180 and 137.355, RSMo, and to enact in lieu thereof two new sections relating to property tax assessment notices.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 137.180 and 137.355, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 137.180 and 137.355, to read as follows:

137.180. 1. Whenever any assessor shall increase the valuation of any real property [he] **the assessor** shall forthwith notify the record owner of such increase **on or before June fifteenth**, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state.

2. Effective January 1, 2009, for all counties with a charter form of government **except any county adopting a charter form of government on or after January 1, 2008**, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of such increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax liability likely to result from such an increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the projected tax liability from the county shall accompany the notice of increased valuation from the assessor.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 3. [Effective January 1, 2011, for all counties not subject to the provisions of subsection
18 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase the
19 valuation of any real property, he or she shall forthwith notify the record owner on or before June
20 fifteenth of such increase and, in a year of general reassessment, the county shall notify the
21 record owner of the projected tax liability likely to result from such an increase, either in person,
22 or by mail directed to the last known address; every such increase in assessed valuation made by
23 the assessor shall be subject to review by the county board of equalization whereat the landowner
24 shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the
25 projected tax liability from the county shall accompany the notice of increased valuation from
26 the assessor.

27 4.] The notice of projected tax liability, required under [subsections 2 and 3] **subsection**
28 **2** of this section, from the county shall include:

29 (1) **The** record owner's name, address, and the parcel number of the property;
30 (2) A list of all political subdivisions levying a tax upon the property of the record
31 owner;

32 (3) The projected tax rate for each political subdivision levying a tax upon the property
33 of the record owner, and the purpose for each levy of such political subdivisions;

34 (4) The previous year's tax rates for each individual tax levy imposed by each political
35 subdivision levying a tax upon the property of the record owner;

36 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
37 upon the property of the record owner;

38 (6) The contact information for each political subdivision levying a tax upon the property
39 of the record owner;

40 (7) A statement identifying any projected tax rates for political subdivisions levying a
41 tax upon the property of the record owner, which were not calculated and provided by the
42 political subdivision levying the tax; and

43 (8) The total projected property tax liability of the taxpayer.

44 **4. For all counties not subject to the requirements of subsection 2 of this section,**
45 **the notice required under subsection 1 of this section shall contain a statement**
46 **substantially similar to the following:**

47 **"This increase in the assessed value of your property may result in an increase in**
48 **your property tax liability. For a free estimate of the impact on your property tax liability,**
49 **you may contact your (insert county collector or collector-treasurer) at (insert**
50 **telephone number and email address if applicable)."**

51 **5. The collectors of every county shall, at no cost to the taxpayer, provide an**
52 **estimate of the taxpayer's property tax liability to the taxpayer upon request. When**

53 **providing estimates under this section, collectors may use the assessed value provided in**
54 **the notice of increase in assessed valuation required under this section and the previous**
55 **year's tax rate.**

56 **6. Any county subject to subsections 4 and 5 of this section shall make available for**
57 **public inspection on the county's website a list of every taxing jurisdiction within the**
58 **county and the contact information for each such taxing jurisdiction.**

59 **7. Any county not subject to subsection 2 of this section may, by majority vote of**
60 **the county's governing body, opt to subject itself to the requirements of subsection 2 of this**
61 **section.**

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation
3 of any real property, [he] **the assessor** shall forthwith notify the record owner of the increase **on**
4 **or before June fifteenth** either in person or by mail directed to the last known address, and if
5 the address of the owner is unknown notice shall be given by publication in two newspapers
6 published in the county.

7 2. [Effective January 1, 2011, if an assessor increases the valuation of any real property,
8 the assessor, on or before June fifteenth, shall notify the record owner of the increase and, in a
9 year of general reassessment, the county shall notify the record owner of the projected tax
10 liability likely to result from such an increase either in person or by mail directed to the last
11 known address, and, if the address of the owner is unknown, notice shall be given by publication
12 in two newspapers published in the county. Notice of the projected tax liability from the county
13 shall accompany the notice of increased valuation from the assessor.

14 3. The notice of projected tax liability, required under subsection 2 of this section, from
15 the county shall include:

16 (1) Record owner's name, address, and the parcel number of the property;

17 (2) A list of all political subdivisions levying a tax upon the property of the record
18 owner;

19 (3) The projected tax rate for each political subdivision levying a tax upon the property
20 of the record owner, and the purpose for each levy of such political subdivisions;

21 (4) The previous year's tax rates for each individual tax levy imposed by each political
22 subdivision levying a tax upon the property of the record owner;

23 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
24 upon the property of the record owner;

25 (6) The contact information for each political subdivision levying a tax upon the property
26 of the record owner;

27 (7) A statement identifying any projected tax rates for political subdivisions levying a
28 tax upon the property of the record owner, which were not calculated and provided by the
29 political subdivision levying the tax; and

30 (8) The total projected property tax liability of the taxpayer] **The notice required under**
31 **subsection 1 of this section shall contain a statement substantially similar to the following:**

32 **"This increase in the assessed value of your property may result in an increase in**
33 **your property tax liability. For a free estimate of the impact on your property tax liability,**
34 **you may contact your county collector at (insert telephone number and email address**
35 **if applicable).".**

36 **3. The collectors of every county shall, at no cost to the taxpayer, provide an**
37 **estimate of the taxpayer's property tax liability to the taxpayer upon request. When**
38 **providing estimates under this section, collectors may use the assessed value provided in**
39 **the notice of increase in assessed valuation required under this section and the previous**
40 **year's tax rate.**

41 **4. Any county subject to this section shall make available for public inspection on**
42 **the county's website a list of every taxing jurisdiction within the county and the contact**
43 **information for each such taxing jurisdiction.**

44 **5. Any county subject to this section may, by majority vote of the county's**
45 **governing body, opt to subject itself to the notice requirements of subsection 2 of section**
46 **137.180 in lieu of the requirements in subsections 2 to 4 of this section.**

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